

Richard A. Marshack (TR), Chapter 7 Trustee  
870 Roosevelt  
Irvine, CA 92620  
pkraus@marshackhays.com

UNITED STATES BANKRUPTCY COURT  
CENTRAL DISTRICT OF CALIFORNIA  
SANTA ANA DIVISION

In re:	§	
KUPPUSAMY, ILANGO VAN	§	Case No. 8:14-bk-17399-CB
KRISHNAN, RANJANI ILANGO VAN	§	
	§	
Debtors(s)	§	

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TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under chapter 7 of the United States Bankruptcy Code was filed on 12/26/2014. The undersigned trustee was appointed on 12/26/2014.

2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.

3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. §522, or have been or will be abandoned pursuant to 11 U.S.C. §554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.

4. The trustee realized gross receipts of \$ 806,000.00

Funds were disbursed in the following amounts:

Payments made under an interim disbursement	0.00
Administrative Expenses	170,169.56
Bank Service Fees	6,032.61
Other Payments to Creditors	404,738.77
Non-Estate funds paid to 3 <sup>rd</sup> Parties	0.00
Exemptions paid to the Debtor	0.00
Other Payments to Debtor	0.00

Leaving a balance on hand of <sup>1</sup> \$ 225,059.06

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<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

6. The deadline for filing non-governmental claims in this case was 05/04/2015 and the deadline for filing governmental claims was 06/24/2015. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. §326(a), the maximum compensation allowable to the trustee is \$43,550.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests a sum of \$43,550.00, for a total compensation of \$43,550.00. In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00, and now requests reimbursement for expenses of \$480.45 for total expenses of \$480.45

Pursuant to Fed. R. Bank. P. 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date : 12/21/2017

By : /s/ Richard A. Marshack

Trustee

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4 (a)(2) applies.

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<sup>2</sup> If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D).

**FORM 1**  
**INDIVIDUAL ESTATE PROPERTY RECORD AND REPORT**  
**ASSET CASES**

**Case No: 14-17399**  
**Case Name: KUPPUSAMY, ILANGO VAN**  
**KRISHNAN, RANJANI ILANGO VAN**  
**For Period Ending: 12/21/2017**

**Judge: Catherine E. Bauer**

**Trustee Name: Richard A. Marshack (TR)**  
**Date Filed (f) or Converted (c): 12/26/2014 (f)**  
**341(a) Meeting Date: 02/03/2015**  
**Claims Bar Date: 05/04/2015**

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/Unscheduled Values	Est Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Formally Abandoned OA=554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA) / Gross Value of Remaining Assets
1. Life Estate in SFR 5371 Strasbourg, Irvine	374,000.00	469,519.29		806,000.00	FA
2. REAL PROPERTY - Mexico Property lost in litigation to Gurbax Singh in 2012; Estimated value \$1.7m and loan \$140k.	0.00	Unknown		0.00	FA
3. CASH ON HAND	700.00	0.00		0.00	FA
4. BANK ACCOUNT - 6975	1,000.00	0.00		0.00	FA
5. BANK ACCOUNT - 2345	1,000.00	0.00		0.00	FA
6. HOUSEHOLD GOODS	5,000.00	0.00		0.00	FA
7. COMPUTER EQUIPMENT	1,500.00	0.00		0.00	FA
8. BOOKS, ART, COLLECTABLES	900.00	0.00		0.00	FA
9. WEARING APPAREL	900.00	0.00		0.00	FA
10. CONSUMER GRADE ORDINARY JEWELRY	1,500.00	0.00		0.00	FA
11. HOBBY EQUIPMENT	150.00	0.00		0.00	FA
12. Possible Litigation v Presley O. Reed Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA

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13. Possible Litigation v Patricia Stacey Reed Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA
14. Possible litigation case v KMP Mining, LLC Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA
15. Possible litigation case v KMP Mexico, LLC Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA
16. Possible litigation case v KMP International, LLC Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA

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17. Possible litigation case v Trasteel Belgium Societ Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA
18. Possible litigation case v Belglron SA Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA
19. Possible litigation case v Trasteel International Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.	Unknown	Unknown		0.00	FA
20. Patent for waste water treatment Patent for waste water treatment. Patent Is now obsolete, and has no realistic value. Provided for disclosure purposes.	0.00	Unknown		0.00	FA
21. AUTOMOBILE 2014 Acura MDX	0.00	0.00		0.00	FA
22. AUTOMOBILE - 2013 Acura ILX	0.00	0.00		0.00	FA
23. Cell Phone	0.00	0.00		0.00	FA

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INT. Post-Petition Interest Deposits (u)	Unknown	NA		0.00	FA
Gross Value of Remaining Assets					
TOTALS (Excluding Unknown Values)	386,650.00	469,519.29		806,000.00	0.00

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

3/31/17: We have an agreement in principal to resolve Claim Nos. 4-10 which is being documented and expect to have it signed. We will file a 9019 motion after the agreement is signed - ETA 5/1/17. The case will be ready to close once these claims are resolved.

3/31/16: Trustee recovered the Irvine property (see below) and on 3/9/16 the Court entered an order authorizing Trustee's sale of the property. The Trustee's complaint for denial of discharge is pending (see below). Once this adversary is resolved, the Trustee will be in a position to file a TFR.

3/31/15: Report from counsel

Debtors' motion to convert case to chapter 13 is set for hearing May 12, 2015. Trustee has filed an opposition and is drafting a supplemental opposition to be filed before the hearing and Trustee believes UST is likely weigh in on Debtors' motion to convert

Assets to be investigated/administered:

The debtors transferred their interest in the real property located at 5371 Strasbourg, Irvine (see litigation section below) Debtors are not eligible for homestead due to pre-petition transfer of property, so full equity (approximately \$375,000 to \$400,000) will be administered to creditors.

Real Property in Mexico need to investigate to confirm lost in litigation to Gurbax Singh in 2012.

Possible litigation cases against Presley Reed, Patricia Stacey Reed, KMP Mining, LLC, KMP Mexico, LLC, KMP International, LLC, Trasteel Belgium Societe Anonyme, Belgiron SA, and Trasteel International SA- Trustee believes any claims against these parties are directly related to the action filed by these parties in district court in Colorado, Case No. 1:14-cv-02989-RPM, on 11/04/14. Trustee does not believe there is benefit to the estate from these claims, but plans to investigate any proof of claim filed against the estate by these parties.

Litigation:

There are two pending adversary proceedings, both filed by the Trustee:

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Marshack v. Krishnan 15-1027  
Filed 1/27/15

3/31/16: Trustee and Defendant entered into stipulation for entry of judgment avoiding transfers which was approved per the order entered 8/20/15.  
3/31/15: Avoidance action against debtors' son to recover the real property and three businesses transferred by debtors to their son in the year prior to bankruptcy

Next hearing: pre-trial conference set for 10/6/15 at 1:30pm  
Expected outcome: at trial, recover property transfer and business transfers for benefit of the estate, or agree to a settlement that results in the same outcome

Marshack v. Kuppusamy - 15-1127  
Filed 3/17/15  
727 action seeking denial of debtors' discharge under 727(a)(2), (3), (4), and (5)  
primary focus of complaint is transfer of property of the estate with intent to hinder delay or defraud creditors under 727(a)(2) and false oaths under 727(a)(4).

Next hearing: Status hearing on 6/9/15 at 1:30pm  
Trial date set for 7/21/16.

Claim status: 3/31/17: See report above regarding resolution of Claims 4 thru 10.

Claims bar date: May 4, 2015  
Claim review is in progress. Claims 4 thru 10 are likely duplicative. Counsel for creditors who filed claims 4-10 has approached regarding potential settlement. Debtor's counsel argues claims 4-10 should be disallowed in their entirety because the underlying lawsuit was out of the statute of limitations

Tax info: 3/31/17: estate tax returns prepared and mailed.  
the file has been sent to trustee's accountant

Insurance: Trustee was provided with proof of insurance

[Pamela Kraus 2015-04-24 00:33:20]

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Initial Projected Date of Final Report(TFR) : 11/30/2017

Current Projected Date of Final Report(TFR) : 11/30/2017

Trustee's Signature

/s/Richard A. Marshack  
(TR)

Date: 12/21/2017

Richard A. Marshack (TR)  
870 Roosevelt  
Irvine, CA 92620  
Phone : (949) 333-7777



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ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 14-17399

Case Name: KUPPUSAMY, ILANGO VAN

KRISHNAN, RANJANI ILANGO VAN

Taxpayer ID No: \*\*-\*\*\*1939

For Period Ending: 12/21/2017

Trustee Name: Richard A. Marshack (TR)

Bank Name: Union Bank

Account Number/CD#: \*\*\*\*\*6476 Checking Account

Blanket bond (per case limit): 5,000,000.00

Separate bond (if applicable): 0.00

1	2	3	4		5	6	7
Transaction Date	Check or [Refer#]	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits(\$)	Disbursements(\$)	Account/ CD Balance(\$)
01/07/2016	[1]	Justin Lee and Pornsavan Eamranond	DEPOSIT FOR SALE	1110-000	25,000.00		25,000.00
02/24/2016	[1]	Hong Le	DEPOSIT FOR SALE successful overbidder	1110-000	25,000.00		50,000.00
02/24/2016	1001	Justin Lee and Pornsavan Eamranond	DEPOSIT FOR SALE Refund deposit	1110-000	(25,000.00)		25,000.00
02/25/2016		Union Bank	Bank Service Fee under 11 U.S.C. 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		28.69	24,971.31
03/25/2016	[1]	Pickford Escrow	SALE OF ASSET		317,341.02		342,312.33
			Strasbourg, Irvine Life Estate in SFR 5371	781,000.00 1110-000			
			Utilities/Maintenance	(260.42) 2420-000			
			Jennifer Toyama - exterior deck and fence	(1,100.00) 2420-000			
			Neria Novelo - gardening	(100.00) 2420-000			
			Jeff Scott, Irvine Ranch Water, SCE - utilities	(100.00) 2420-000			
			Clarence Yoshikane - utilities/maint	(3,679.98) 2420-000			
			Pickford Escrow -costs of sale	(2,317.00) 2500-000			
			First American Title -closing costs	(3,386.60) 2500-000			
Page Subtotals					342,341.02	28.69	

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Transaction Date	Check or [Refer#]	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits(\$)	Disbursements(\$)	Account/ CD Balance(\$)
			OC Tax Collector - TAXES - (1,815.34) NON PAYROLL Justin Lee -costs of sale (1,000.00) Berkshire Hathaway HomeServices -REAL ESTATE AGENT COMMISSION (22,568.00) West Coast Real Estate - REAL ESTATE AGENT COMMISSION (22,568.00) Seterus - SECURED CLAIM (404,763.64)	2820-000 2990-000 3520-000 3520-000 4110-000			
03/31/2016		Union Bank 1980 Saturn Street Monterey Park , CA 91755	BANK FEES	2600-000		(28.69)	342,341.02
04/20/2016		Seterus	SECURED CLAIM refund over payment through escrow	4110-000		(24.87)	342,365.89
04/29/2016		Pickford Escrow	Maintenance and repairs refund holdback for final utility and maintenance invoices	2990-000		(521.22)	342,887.11
05/18/2016	1002	HAHN FIFE & COMPANY LLP 790 E. COLORADO BLVD, 9TH FL PASADENA , CA 91101	TAX PREPARER FEES per order 5-17-16	3991-000		750.00	342,137.11
05/25/2016		Union Bank	Bank Service Fee under 11 U.S.C. 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		491.07	341,646.04

Page Subtotals

317,341.02

666.29

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1	2	3	4		5	6	7
Transaction Date	Check or [Refer#]	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits(\$)	Disbursements(\$)	Account/ CD Balance(\$)
06/27/2016		Union Bank	Bank Service Fee under 11 U.S.C. 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		507.78	341,138.26
07/05/2016	1003	MARSHACK HAYS LLP 870 ROOSEVELT IRVINE , CA 92620	ATTORNEY FEES per order 6-30-16	3110-000		107,154.00	233,984.26
07/05/2016	1004	LLP, MARSHACK HAYS 870 ROOSEVELT IRVINE , CA 92620	ATTORNEY EXPENSES per order 6-30-16	3120-000		3,745.04	230,239.22
07/22/2016	1005	International Sureties LTD 701 Poydras St., Suite 420 New Orleans , LA 70139	Bond premium	2300-000		9.11	230,230.11
07/25/2016		Union Bank	Bank Service Fee under 11 U.S.C. 330(a)(1)(B), 503(b)(1), and 507(a)(2)	2600-000		489.97	229,740.14
08/22/2016		Transfer to Texas Capital Bank	Transfer of funds	9999-000		229,740.14	0.00

Page Subtotals 0.00 341,646.04

<b>COLUMN TOTALS</b>	342,341.02	342,341.02
Less: Bank Transfer/CD's	0.00	229,740.14
<b>SUBTOTALS</b>	342,341.02	112,600.88
Less: Payments to Debtors		0.00
<b>Net</b>	342,341.02	112,600.88

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Taxpayer ID No: \*\*.\*\*\*1939

For Period Ending: 12/21/2017

Trustee Name: Richard A. Marshack (TR)

Bank Name: Texas Capital Bank

Account Number/CD#: \*\*\*\*\*7555 Checking Account

Blanket bond (per case limit): 5,000,000.00

Separate bond (if applicable): 0.00

1	2	3	4		5	6	7
Transaction Date	Check or [Refer#]	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits(\$)	Disbursements(\$)	Account/ CD Balance(\$)
08/22/2016		Transfer from Union Bank	Transfer of funds	9999-000	229,740.14		229,740.14
09/06/2016		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		93.20	229,646.94
10/03/2016		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		320.90	229,326.04
11/03/2016		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		320.46	229,005.58
12/05/2016		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		320.01	228,685.57
01/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		319.59	228,365.98

Page Subtotals

229,740.14

1,374.16

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01/31/2017	52001	INTERNATIONAL SURETIES LTD 701 POYDRAS STREET SUITE 420 NEW ORLEANS , LA 70139	Bond Premium	2300-000		131.78	228,234.20
02/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		319.12	227,915.08
03/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		318.53	227,596.55
04/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		318.04	227,278.51
05/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		317.60	226,960.91
06/05/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		317.15	226,643.76
Page Subtotals					0.00	1,722.22	

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Separate bond (if applicable): 0.00

1	2	3	4		5	6	7
Transaction Date	Check or [Refer#]	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits(\$)	Disbursements(\$)	Account/ CD Balance(\$)
07/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		316.74	226,327.02
08/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		316.27	226,010.75
09/05/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		315.82	225,694.93
10/04/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		315.41	225,379.52
10/18/2017	52002	International Sureties LTD 701 Poydras St New Orleans, LA 70139	Bond Premium	2300-000		5.51	225,374.01
11/03/2017		Texas Capital Bank Treasury Management Operations 2350 Lakeside Blvd Richardson, TX 75082	Bank Service Fee	2600-000		314.95	225,059.06
Page Subtotals					0.00	1,584.70	

Main Document FORM 3  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 14-17399

Case Name: KUPPUSAMY, ILANGO VAN

KRISHNAN, RANJANI ILANGO VAN

Taxpayer ID No: \*\*-\*\*\*1939

For Period Ending: 12/21/2017

Trustee Name: Richard A. Marshack (TR)

Bank Name: Texas Capital Bank

Account Number/CD#: \*\*\*\*\*7555 Checking Account

Blanket bond (per case limit): 5,000,000.00

Separate bond (if applicable): 0.00

1	2	3	4		5	6	7
Transaction Date	Check or [Refer#]	Paid To / Received From	Description of Transaction	Uniform Trans. Code	Deposits(\$)	Disbursements(\$)	Account/ CD Balance(\$)

Page Subtotals

<b>COLUMN TOTALS</b>	229,740.14	4,681.08
Less: Bank Transfer/CD's	229,740.14	0.00
<b>SUBTOTALS</b>	0.00	4,681.08
Less: Payments to Debtors		0.00
<b>Net</b>	0.00	4,681.08

All Accounts Gross Receipts:	806,000.00
All Accounts Gross Disbursements:	580,940.94
All Accounts Net:	225,059.06

TOTAL-ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
*****6476 Checking Account	342,341.02	112,600.88	
*****7555 Checking Account	0.00	4,681.08	
<b>Net Totals</b>	342,341.02	117,281.96	225,059.06

Central District of California  
Claims Register

8:14-bk-17399-CB Ilangovan Kuppusamy and Ranjani Ilangovan Krishnan

**Judge:** Catherine E. Bauer

**Chapter:** 7

**Office:** Santa Ana

**Last Date to file claims:** 05/04/2015

**Trustee:** Richard A Marshack (TR)

**Last Date to file (Govt):** 06/24/2015

<b>Creditor:</b> (35933106) <a href="#">History</a> Fremery Holdings Limited Rm 809 North Tower Concordia Plaza 1 Science Museum Road, TST East Kowloon, HongKong	<b>Claim No: 1</b> Original Filed Date: 03/23/2015 Original Entered Date: 03/24/2015 Last Amendment Filed: 05/08/2015 Last Amendment Entered: 05/11/2015	<b>Status:</b> Filed by: CR Entered by: Denise Bustillos Modified:
<b>Amount</b> claimed: \$1800000.00 <input type="text"/> <input type="text"/> <input type="text"/> ok to pay		
<b>History:</b>		
<a href="#">Details</a> <input type="text"/> <a href="#">1-1</a>	03/23/2015	Claim #1 filed by Fremery Holdings Limited, Amount claimed: \$1800000.00 (Bustillos, Denise)
<a href="#">Details</a> <input type="text"/> <a href="#">1-2</a>	05/08/2015	Amended Claim #1 filed by Fremery Holdings Limited, Amount claimed: \$1800000.00 (Bustillos, Denise)
<b>Description:</b>		
<b>Remarks:</b>		

<b>Creditor:</b> (36235989) PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services PO Box 19008 Greenville, SC 29602	<b>Claim No: 2</b> Original Filed Date: 04/30/2015 Original Entered Date: 04/30/2015	<b>Status:</b> Filed by: CR Entered by: Susan Gaines Modified:
<b>Amount</b> claimed: \$10817.37 <input type="text"/> <input type="text"/> <input type="text"/> ok to pay; acct 4780		
<b>Secured</b> claimed: \$0.00 <input type="text"/> <input type="text"/> <input type="text"/>		
<b>History:</b>		
<a href="#">Details</a> <input type="text"/> <a href="#">2-1</a>	04/30/2015	Claim #2 filed by PYOD, LLC its successors and assigns as assignee, Amount claimed: \$10817.37 (Gaines, Susan)
<b>Description:</b>		
<b>Remarks:</b>		

<b>Creditor:</b> (36056462) <a href="#">History</a> Venkataramana R Janapati c/o Greenbaum Law Group LLP 840 Newport Center Dr Ste 720 Newport Beach CA 92660	<b>Claim No: 3</b> Original Filed Date: 05/01/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Denise Bustillos Modified:
<b>Amount</b> claimed: \$87333.33 <input type="text"/> <input type="text"/> <input type="text"/> ok to pay		
<b>History:</b>		
<a href="#">Details</a> <input type="text"/> <a href="#">3-1</a>	05/01/2015	Claim #3 filed by Venkataramana R Janapati, Amount claimed: \$87333.33 (Bustillos, Denise)
<b>Description:</b>		
<b>Remarks:</b>		

<b>Creditor:</b> (35916929) Trasteel Belgium Societe Anonyme Boulevard du Souverain 90 1170 Bruxelles, Belgium	<b>Claim No: 4</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
<b>Amount</b> claimed: \$14583693.19 <input type="text"/> <input type="text"/> <input type="text"/> Combined claims 4, 5, 6, 7, 8, 9, 10; combined claims to receive 50% of available funds; per order 11/8/17		
<b>History:</b>		
<a href="#">Details</a> <input type="text"/> <a href="#">4-1</a>	05/04/2015	Claim #4 filed by Trasteel Belgium Societe Anonyme, Amount claimed: \$14583693.19 (Neue, Mike)
<b>Description:</b> (4-1) See attached addendum to proof of claim		
<b>Remarks:</b>		



<b>Creditor:</b> (35916930) Belgiron SA Avenue de Petit-Rouelx 1 7181 Arquennes, Belgium	<b>Claim No: 5</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
<b>Amount</b> claimed: \$14583693.19 <input type="text"/> Combined claims 4, 5, 6, 7, 8, 9, 10; combined claims to receive 50% of available funds; per order 11/8/17		
<b>History:</b>		
<b>Details</b> <input type="text"/> 5-1 05/04/2015 Claim #5 filed by Belgiron SA, Amount claimed: \$14583693.19 (Neue, Mike)		
<b>Description:</b> (5-1) See attached addendum to proof of claim		
<b>Remarks:</b>		

<b>Creditor:</b> (35916931) Trasteel International SA Via Pelli 12 6900 Lugano, Switzerland	<b>Claim No: 6</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
<b>Amount</b> claimed: \$14583693.19 <input type="text"/> Combined claims 4, 5, 6, 7, 8, 9, 10; combined claims to receive 50% of available funds; per order 11/8/17		
<b>History:</b>		
<b>Details</b> <input type="text"/> 6-1 05/04/2015 Claim #6 filed by Trasteel International SA, Amount claimed: \$14583693.19 (Neue, Mike)		
<b>Description:</b> (6-1) See addendum attached to proof of claim		
<b>Remarks:</b>		

<b>Creditor:</b> (35916924) Presley O Reed 375 Bellevue Drive Boulder, CO 80302	<b>Claim No: 7</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
<b>Amount</b> claimed: \$9625000.00 <input type="text"/> Combined claims 4, 5, 6, 7, 8, 9, 10; combined claims to receive 50% of available funds; per order 11/8/17		
<b>History:</b>		
<b>Details</b> <input type="text"/> 7-1 05/04/2015 Claim #7 filed by Presley O Reed, Amount claimed: \$9625000.00 (Neue, Mike)		
<b>Description:</b> (7-1) See addendum attached to proof of claim		
<b>Remarks:</b>		

<b>Creditor:</b> (35916925) Patricia Stacey Reed 375 Bellevue Drive Boulder, CO 80302	<b>Claim No: 8</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
<b>Amount</b> claimed: \$9625000.00 <input type="text"/> Combined claims 4, 5, 6, 7, 8, 9, 10; combined claims to receive 50% of available funds; per order 11/8/17		
<b>History:</b>		
<b>Details</b> <input type="text"/> 8-1 05/04/2015 Claim #8 filed by Patricia Stacey Reed, Amount claimed: \$9625000.00 (Neue, Mike)		
<b>Description:</b> (8-1) See addendum attached to proof of claim		
<b>Remarks:</b>		

<b>Creditor:</b> (35916926) KMP Mining, LLC 375 Bellevue Drive Boulder, CO 80302	<b>Claim No: 9</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
<b>Amount</b> claimed: \$9625000.00 <input type="text"/> Combined claims 4, 5, 6, 7, 8, 9, 10; combined claims to receive 50% of available funds; per order 11/8/17		
<b>History:</b>		
<b>Details</b> <input type="text"/> 9-1 05/04/2015 Claim #9 filed by KMP Mining, LLC, Amount claimed: \$9625000.00 (Neue, Mike)		
<b>Description:</b> (9-1) See addendum attached to proof of claim		
<b>Remarks:</b>		

<b>Creditor:</b> (35916927) KMP Mexico, LLC 375 Bellevue Drive Boulder, CO 80302	<b>Claim No: 10</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/04/2015	<b>Status:</b> Filed by: CR Entered by: Mike D Neue Modified:
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Amount claimed:	\$9625000.00	Combined claims 4, 5, 6, 7, 8, 9, 10, combined claims to receive 50% of available funds; per order
<b>History:</b> 11/8/17		
Details	10-1	05/04/2015 Claim #10 filed by KMP Mexico, LLC, Amount claimed: \$9625000.00 (Neue, Mike)
<b>Description:</b> (10-1) See addendum attached to proof of claim		
<b>Remarks:</b>		

<b>Creditor:</b> (36261832) Morgan W. Callanan 533 Avenida Aguila San Marcos, CA 92064	<b>Claim No: 11</b> Original Filed Date: 05/04/2015 Original Entered Date: 05/06/2015 Last Amendment Filed: 09/06/2016 Last Amendment Entered: 09/07/2016	<b>Status:</b> Filed by: CR Entered by: Audrey McCall Modified:
Amount claimed: \$60250.00 ok to pay		
<b>History:</b>		
Details	11-1	05/04/2015 Claim #11 filed by Morgan W. Callanan, Amount claimed: \$50000.00 (Bustillos, Denise)
Details	11-2	09/06/2016 Amended Claim #11 filed by Morgan W. Callanan, Amount claimed: \$60250.00 (McCall, Audrey)
<b>Description:</b> (11-2) amended		
<b>Remarks:</b>		

<b>Creditor:</b> (36555856) American Express Bank, FSB c o Becket and Lee LLP POB 3001 Malvern, PA 19355-0701	<b>Claim No: 12</b> Original Filed Date: 09/03/2015 Original Entered Date: 09/03/2015	<b>Status:</b> Filed by: CR Entered by: Lynn Brown Modified:
Amount claimed: \$17708.68 ok to pay, acct 1001; not late. Creditor was not included in BNC notice of claims bar date		
<b>History:</b>		
Details	12-1	09/03/2015 Claim #12 filed by American Express Bank, FSB, Amount claimed: \$17708.68 (Brown, Lynn)
<b>Description:</b> (12-1) CREDIT CARD DEBT		
<b>Remarks:</b>		

### Claims Register Summary

**Case Name:** Ilangovan Kuppusamy and Ranjani Ilangovan Krishnan  
**Case Number:** 8:14-bk-17399-CB  
**Chapter:** 7  
**Date Filed:** 12/26/2014  
**Total Number Of Claims:** 12

Total Amount Claimed*	\$84227188.95
Total Amount Allowed*	

\*Includes general unsecured claims

The values are reflective of the data entered. Always refer to claim documents for actual amounts.

	Claimed	Allowed
Secured	\$0.00	
Priority		
Administrative		

PACER Service Center

Transaction Receipt

<b>PACER Login:</b>	rm4615:3390043:0	<b>Client Code:</b>	
<b>Description:</b>	Claims Register	<b>Search Criteria:</b>	8:14-bk-17399-CB Filed or Entered From: 12/26/2014 Filed or Entered To: 1/2/2018
<b>Billable Pages:</b>	2	<b>Cost:</b>	0.20

Exhibit D

Case No.: 8:14-bk-17399-CB

Case Name: KUPPUSAMY, ILANGO VAN

KRISHNAN, RANJANI ILANGO VAN

Trustee Name: Richard A. Marshack (TR)

Balance on Hand

\$225,059.06

Claims of secured creditors will be paid as follows:

NONE

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees: Richard A. Marshack	\$ 43,550.00	\$ 0.00	\$ 43,550.00
Trustee, Expenses: Richard A. Marshack	\$ 480.45	\$ 0.00	\$ 480.45
Attorney for Trustee, Fees: Marshack Hays LLP	\$ 162,329.00	\$ 107,154.00	\$ 55,175.00
Attorney for Trustee, Expenses: Marshack Hays LLP	\$ 5,535.83	\$ 3,745.04	\$ 1,790.79
Charges: U.S. Bankruptcy Court	\$ 700.00	\$ 0.00	\$ 700.00
Other: HAHN FIFE & COMPANY LLP	\$ 750.00	\$ 750.00	\$ 0.00

Total to be paid for chapter 7 administrative expenses \$ 101,696.24

Remaining Balance \$ 123,362.82

Applications for prior chapter fees and administrative expenses have been filed as follows:

NONE

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$0.00 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed Priority Claims are:

NONE

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$84,227,188.95 have been allowed and will be paid pro rata only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.1 %, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
Combine	Presley Reed - clms 4, 5, 6, 7, 8, 9 , 10	\$ 82,251,079.57	\$ 0.00	\$ 61,681.41
0001	FREMERY HOLDINGS LIMITED	\$ 1,800,000.00	\$ 0.00	\$ 56,184.41
0002	PYOD LLC ITS SUCCESSORS AND	\$ 10,817.37	\$ 0.00	\$ 337.65
0003	VENKATARAMANA R JANAPATI	\$ 87,333.33	\$ 0.00	\$ 2,725.98
0004	TRASTEEL BELGIUM SOCIETE	\$ 0.00	\$ 0.00	\$ 0.00
0005	BELGIRON SA	\$ 0.00	\$ 0.00	\$ 0.00
0006	TRASTEEL INTERNATIONAL SA	\$ 0.00	\$ 0.00	\$ 0.00
0007	Presley O. Reed, Patricia Stacey Reed,	\$ 0.00	\$ 0.00	\$ 0.00
0008	PATRICIA STACEY REED	\$ 0.00	\$ 0.00	\$ 0.00
0009	KMP MINING LLC	\$ 0.00	\$ 0.00	\$ 0.00
0010	Presley O. Reed, Patricia Stacey Reed,	\$ 0.00	\$ 0.00	\$ 0.00
0011	MORGAN W. CALLANAN	\$ 60,250.00	\$ 0.00	\$ 1,880.62
0012	AMERICAN EXPRESS BANK FSB	\$ 17,708.68	\$ 0.00	\$ 552.75

Total to be paid to timely general unsecured creditors	\$ 123,362.82
Remaining Balance	\$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 %, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

NONE

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 %, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

NONE